

Report on the

Conecuh County Emergency Communications District

Conecuh County, Alabama

October 1, 2018 through September 30, 2020

Filed: August 6, 2021



Department of Examiners of Public Accounts

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Rachel Laurie Riddle, Chief Examiner



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Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Conecuh County Emergency Communications District, Conecuh County, Alabama, for the period October 1, 2018 through September 30, 2020. Under the authority of the ***Code of Alabama 1975***, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

Miranda L. Bonner

Miranda L. Bonner
Examiner of Public Accounts

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Department of **Examiners of Public Accounts**

SUMMARY

Conecuh County Emergency Communications District October 1, 2018 through September 30, 2020

The Conecuh County Emergency Communications District (hereinafter referred to as the “District”) was established pursuant to the *Code of Alabama 1975*, Section 11-98-2, and is responsible for providing emergency communication services in Conecuh County. This includes the operation and administration of duties for which they were elected or appointed, which includes, but is not limited to: (1) To establish, operate, maintain, and replace an emergency communication system; (2) To establish a common addressing and location identification program; and (3) To establish the emergency service number data base to facilitate efficient operation of the system.

This report presents the results of an examination of the District and a review of the District’s compliance with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12, and the *Code of Alabama 1975*, Section 11-98-6(e).

FINDING

The following instance of noncompliance with state and local laws and regulations and other matters was found during the examination, as shown on the Schedule of State and Local Compliance and Other Findings and it is summarized below.

- ◆ 2020-001 related to the District’s failure to properly update the Director’s employment contract.

EXIT CONFERENCE

Board members and administrative personnel, as reflected on Exhibit 3, were invited to an exit conference to discuss the contents of this report. Individuals in attendance were: Shawnee Booker, Director; Board Members: Leonard Millender and David Campbell; and Stephanie Brown, County Administrator. Also in attendance were representatives of the Department of Examiners of Public Accounts: Audra Lynn Otto, Audit Manager; and Miranda L. Bonner, Examiner.

*Schedule of State and Local
Compliance and Other Findings*

Schedule of State and Local Compliance and Other Findings

For the Year Ended September 30, 2020

Ref. No.	Finding/Noncompliance
2020-001	<p><u>Finding:</u></p> <p>The <i>Code of Alabama 1975</i>, Section 11-98-4(a), authorizes the board of commissioners to govern the affairs of the district. The <i>Code of Alabama 1975</i>, Section 11-98-4(d), provides the board of commissioners may employ such employees as it deems necessary to assist the board of commissioners in the discharge of its responsibilities to the extent that funds are available. Therefore, to fulfill this responsibility, it is incumbent upon the board of commissioners to establish, implement and maintain policies and procedures to require appropriate documentation to support the expenditure of district funds, including payroll. Policies and procedures to support payroll expenditures would include requirements to maintain documentation to support approved rates of pay for all employees. The Emergency Communications District (ECD) did not have procedures in place to ensure the Director had an employment contract that stated her salary. The current contract states the Director's salary will be a supplement of her salary as a dispatcher with the City of Evergreen, however, it does not specify the dispatcher salary amount. Furthermore, the Director is no longer a dispatcher for the City of Evergreen and no longer receives a salary from the city. Therefore, the ECD could not prove what the salary should be for the ECD Director and if the ECD Director was paid appropriately.</p> <p><u>Recommendation:</u></p> <p>The Board members of the Emergency Communications District (ECD) should ensure the employment contract for the ECD Director specifies the approved salary.</p>

Financial Information

Summary of Receipts, Disbursements and Cash Balances
October 1, 2018 through September 30, 2020

	Fiscal Year 2019	Fiscal Year 2020	Total
<u>Receipts</u>			
911 Revenue	\$ 289,421.76	\$ 302,121.93	\$ 591,543.69
Conecuh County Funding	212,797.85	134,070.82	346,868.67
Interest	0.39		0.39
Miscellaneous	6,056.19	1,307.08	7,363.27
Total Receipts	<u>508,276.19</u>	<u>437,499.83</u>	<u>945,776.02</u>
<u>Disbursements</u>			
Personnel Expenses	339,145.78	343,889.68	683,035.46
911 Related Expenses	46,307.73	50,861.08	97,168.81
Office Expense	5,030.14	6,253.95	11,284.09
Training and Education Expenses	7,999.83	1,967.63	9,967.46
Vehicle Expenses	1,947.88	776.15	2,724.03
Debt Service	18,488.56	20,168.79	38,657.35
Total Disbursements	<u>418,919.92</u>	<u>423,917.28</u>	<u>842,837.20</u>
Excess (Deficit) of Receipts over Disbursements	89,356.27	13,582.55	102,938.82
Cash Balances - Beginning of Year	<u>25,168.78</u>	<u>114,525.05</u>	<u>25,168.78</u>
Cash Balances - End of Year	<u>\$ 114,525.05</u>	<u>\$ 128,107.60</u>	<u>\$ 128,107.60</u>

Summary of Long-Term Debt
September 30, 2020

Type of Debt	Interest Rates	Maturity Date	Original Balance	Ending Balance
<u>Warrants Payable:</u>				
2006 Funding Agreement Payable	3.40% - 4.50%	January 2036	<u>\$ 340,000.00</u>	<u>\$ 226,655.81</u>
Total Long-Term Debt			<u><u>\$ 340,000.00</u></u>	<u><u>\$ 226,655.81</u></u>

Additional Information

Board Members and Administrative Personnel
October 1, 2018 through September 30, 2020

Board Members		Term Expires
Hon. Leonard Millender	Chairman	2024
Hon. Johnny W. Andrews, Jr.	Member	2020
Hon. Michael Riley	Member	2024
Hon. David Campbell	Member	2024
Hon. Wendell Byrd	Member	2024
<u>Administrative Personnel</u>		
Shawnee Booker	Director	Indefinite
Stephanie Brown	County Administrator	Indefinite